

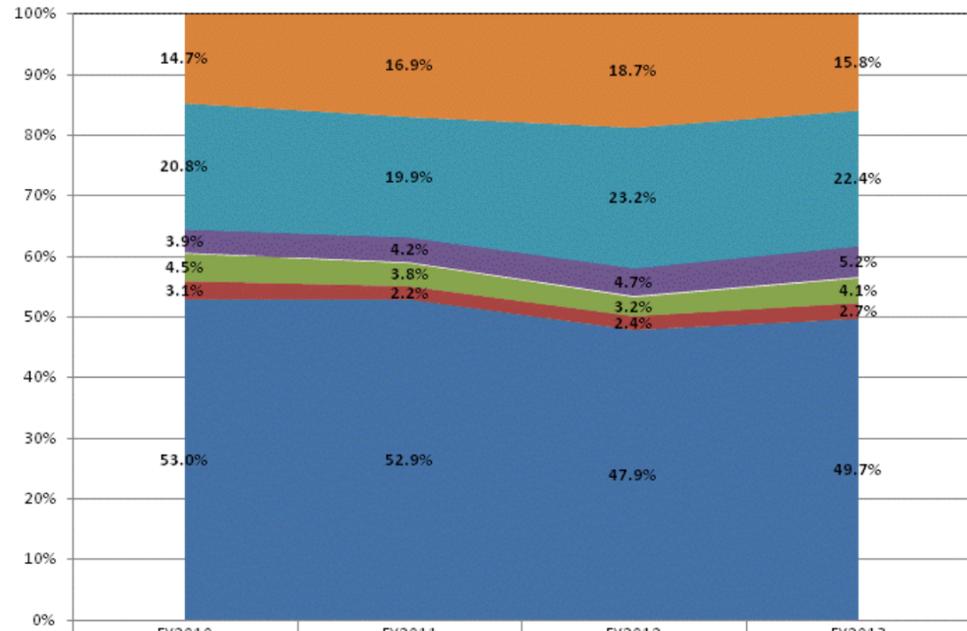
**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Anderson Community School Corp (5275)**

Anderson Community School Corp (5275)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$68,805,505	35.6%	\$58,320,140	53.3%	\$39,684,251	47.9%	\$42,387,645	49.7%
Student Instructional Support	\$8,893,695	4.6%	\$8,434,098	7.7%	\$4,612,422	5.6%	\$5,815,422	6.8%
Overhead and Operational	\$51,897,702	26.8%	\$25,835,379	23.6%	\$23,156,513	27.9%	\$23,524,619	27.6%
Nonoperational	\$63,905,623	33.0%	\$16,859,749	15.4%	\$15,477,042	18.7%	\$13,487,626	15.8%
Grand Total	\$193,502,524		\$109,449,365		\$82,930,228		\$85,215,313	

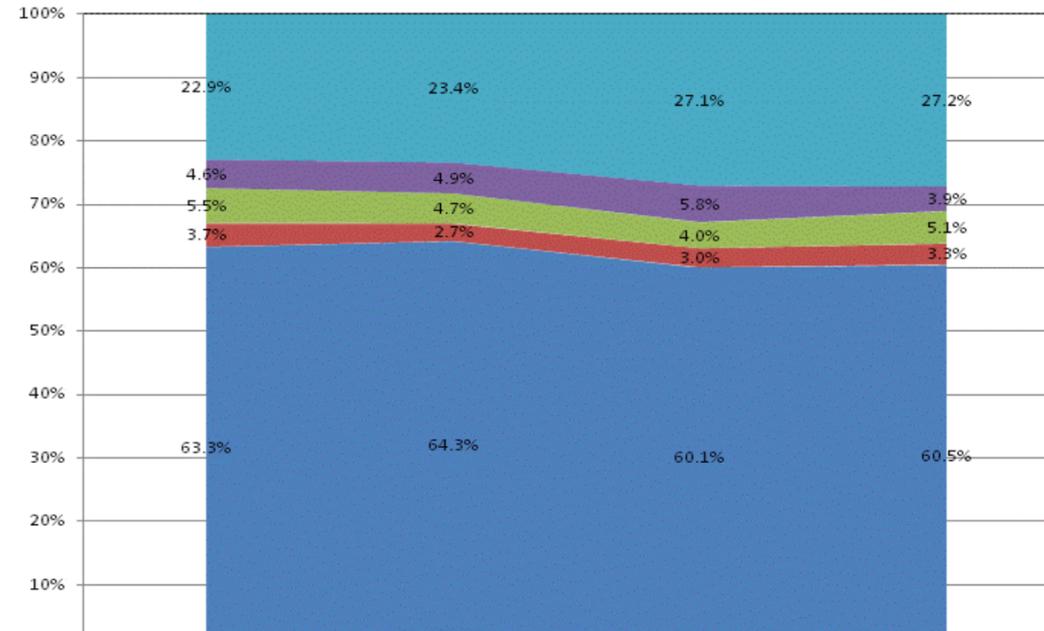
Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	40.2%	61.0%	53.4%	56.6%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	14.7%	16.9%	18.7%	15.8%
Other Overhead and Operational	20.8%	19.9%	23.2%	22.4%
Corporation Administration	3.9%	4.2%	4.7%	5.2%
School Administration	4.5%	3.8%	3.2%	4.1%
Other Student Instructional Support	3.1%	2.2%	2.4%	2.7%
Student Academic Achievement	53.0%	52.9%	47.9%	49.7%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	22.9%	23.4%	27.1%	27.2%
Corporation Administration	4.6%	4.9%	5.8%	3.9%
School Administration	5.5%	4.7%	4.0%	5.1%
Other Student Instructional Support	3.7%	2.7%	3.0%	3.3%
Student Academic Achievement	63.3%	64.3%	60.1%	60.5%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$71,226	\$296,881	\$420,017	\$660,629	> 500%	123%	57%
11100 Regular Programs; Elementary	\$14,433,121	\$18,151,889	\$14,817,868	\$13,480,048	-7%	-26%	-9%
11200 Regular Programs; Middle/Junior High	\$7,566,891	\$9,404,287	\$5,402,320	\$5,726,292	-24%	-39%	6%
11300 Regular Programs; High School	\$8,672,118	\$10,374,081	\$5,492,831	\$8,201,622	-5%	-21%	49%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$302,733	\$111,584	\$126,160	N/A	-58%	13%
11430 Vocational Education; Distributive Education	\$0	\$0	\$0	\$44,171	N/A	N/A	N/A
11440 Vocational Education; Health Occupations	\$49,341	\$87,608	\$1,772	\$0	-100%	-100%	-100%
11450 Vocational Education; Consumer and Homemaking	\$8,984	\$12,243	\$4,300	\$4,727	-47%	-61%	10%
11470 Vocational Education; Business Education	\$1,434	\$0	\$0	\$0	-100%	N/A	N/A
11480 Vocational Education; Industrial Education A	\$296,251	\$325,263	\$125,096	\$88,565	-70%	-73%	-29%
11510 Vocational Education; Cooperative Education	\$1,894	\$1,708	\$1,222	\$508	-73%	-70%	-58%
11590 Other Vocational Education Programs	\$269,897	\$207,663	\$195,640	\$319,413	18%	54%	63%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$20,158	\$35,195	\$726	\$3,209	-84%	-91%	342%
11630 Regular Programs; Alternative Education Programs; High School	\$40,473	\$10,558	\$0	\$0	-100%	-100%	N/A
11910 Other Regular Programs; Competency Testing	\$0	\$10,352	\$105	\$1,521	N/A	-85%	> 500%
12110 Gifted And Talented; Gifted and Talented	\$32,084	\$66,069	\$50,050	\$67,487	110%	2%	35%
12210 Mental Disabilities; Mild Mental Disabilities	\$2,097,325	\$2,451,836	\$1,218,855	\$1,880,492	-10%	-23%	54%
12220 Mental Disabilities; Moderate Mental Disabilities	\$572,995	\$632,633	\$277,986	\$253,321	-56%	-60%	-9%
12230 Mental Disabilities; Severe Mental Disabilities	\$761,949	\$1,290,964	\$1,039,726	\$1,297,664	70%	1%	25%
12310 Physical Impairment; Orthopedic Impairment	\$60,376	\$64,099	\$20,616	\$15,134	-75%	-76%	-27%
12320 Physical Impairment; Multiple Disabilities	\$507,833	\$2,386,594	\$1,083,004	\$1,633,182	222%	-32%	51%
12330 Physical Impairment; Visual Impairment	\$61,450	\$118,627	\$87,120	\$95,711	56%	-19%	10%
12340 Physical Impairment; Hearing Impairment	\$218,596	\$203,769	\$284,651	\$161,747	-26%	-21%	-43%
12350 Physical Impairment; Homebound	\$5,447	\$125,808	\$25,024	\$54,803	> 500%	-56%	119%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$1,007,846	\$1,289,353	\$1,201,489	\$447,574	-56%	-65%	-63%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$53,636	\$83,980	\$603,064	\$1,902,979	> 500%	> 500%	216%
12510 Culturally Different; Communication Disorders	\$981,150	\$1,253,401	\$1,092,141	\$1,014,070	3%	-19%	-7%
12520 Culturally Different; Compensatory	\$128,072	\$22,974	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$1,915,919	\$2,421,718	\$1,749,637	\$702,491	-63%	-71%	-60%
12710 Equal Opportunity At Risk	\$1,056,385	\$1,316,415	\$560,731	\$883,964	-16%	-33%	58%
12810 Special Education Preschool	\$131,670	\$184,083	\$76,878	\$84,642	-36%	-54%	10%
12900 Other Special Programs	\$51,137	-\$164,207	\$90,863	\$50,855	-1%	N/A	-44%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$270,056	\$367,251	\$212,363	\$244,093	-10%	-34%	15%
13300 Adult/Continuing Education Programs; Occupational Programs	\$10,744	\$3,021	\$837	\$0	-100%	-100%	-100%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$616	\$0	\$8,089	\$1,433	133%	N/A	-82%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$6,456	\$555	\$150	\$13,131	103%	> 500%	> 500%
14100 Summer School Programs; Elementary	\$3,147	\$206,516	\$15,859	\$37,263	> 500%	-82%	135%
14200 Summer School Programs; Middle/Junior High School	\$0	\$1,010	\$0	\$0	N/A	-100%	N/A
14300 Summer School Programs; High School	\$44,487	\$87,115	\$132,294	\$23,944	-46%	-73%	-82%
16100 Remediation Testing	\$104,943	\$151,916	\$64,619	\$49,203	-53%	-68%	-24%
16200 Preventive Remediation	\$709,056	\$685,246	\$352,689	\$413,646	-42%	-40%	17%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$33,786	\$2,250	\$0	N/A	-100%	-100%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$25,168	\$18,998	\$8,556	N/A	-66%	-55%
17900 Payments to Other Governmental Units Within State; Other	\$46,650	\$47,869	\$0	\$0	-100%	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$7,508	\$293,185	\$219,826	\$178,555	> 500%	-39%	-19%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$143,641	\$133,261	\$131,029	\$136,377	-5%	2%	4%
22130 Improvement of Instruction; Instructional Staff Training	\$702,399	\$1,447,480	\$1,433,344	\$1,273,968	81%	-12%	-11%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,602	\$642	\$22,486	\$0	-100%	-100%	-100%
22220 Library/Media Services; School Library	\$394,588	\$527,455	\$477,430	\$457,151	16%	-13%	-4%
22230 Library/Media Services; Audiovisual	\$420,862	\$406,973	\$56,494	\$24,383	-94%	-94%	-57%

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Anderson Community School Corp (5275)

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22250 Library/Media Services; Computer Assisted Instruction Services	\$28,999	\$118,692	\$690	\$0	-100%	-100%	-100%
22350 Instruction, Related Technology; Systems Operations	\$0	\$12,000	\$1,362	\$0	N/A	-100%	-100%
22360 Instruction, Related Technology; Network Support	\$387,708	\$22,000	\$0	\$0	-100%	-100%	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$4,194	\$0	\$0	N/A	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$242,828	\$225,693	\$207,008	N/A	-15%	-8%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	-\$114,731	\$0	\$0	N/A	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$369,862	\$651,641	\$272,430	\$115,952	-69%	-82%	-57%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	-\$3,510	\$0	\$0	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$2,233,975	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$46,962,960	\$58,320,140	\$39,684,251	\$42,387,645	-10%	-27%	7%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$41,032	\$10,859	N/A	N/A	-74%
21130 Attendance and Social Work Services; Social Work Services	\$72,127	\$366,822	\$330,778	\$385,574	435%	5%	17%
21220 Guidance Services; Counseling Services	\$774,067	\$1,098,639	\$533,967	\$651,729	-16%	-41%	22%
21330 Health Services; Dental Services	\$0	-\$320	\$0	\$0	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$420,208	\$626,054	\$469,681	\$465,266	11%	-26%	-1%
21420 Psychological Testing	\$370,588	\$53,195	\$106,217	\$23,608	-94%	-56%	-78%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$127,922	\$85,151	\$147,015	N/A	15%	73%
21810 Special Education Administration; Service Area Direction	\$363,369	\$715,927	\$326,924	\$554,878	53%	-22%	70%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$85,338	\$50,772	N/A	N/A	-41%
24100 Office of The Principal	\$3,571,307	\$5,104,251	\$2,531,484	\$3,402,279	-5%	-33%	34%
24900 Other Support Services, School Administration	\$251,157	\$341,608	\$101,851	\$123,440	-51%	-64%	21%
Student Instructional Support Total	\$5,822,824	\$8,434,098	\$4,612,422	\$5,815,422	0%	-31%	26%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$19,477	\$22,689	\$17,437	\$17,736	-9%	-22%	2%
23150 Board of Education; Legal Services	\$169,689	\$185,769	\$118,690	\$118,181	-30%	-36%	0%
23160 Board of Education; Promotion Expenses	\$20,447	\$23,326	\$40,135	\$1,704,029	> 500%	> 500%	> 500%
23210 Executive Administration; Office of The Superintendent	\$392,095	\$546,886	\$359,381	\$473,298	21%	-13%	32%
23220 Executive Administration; Community Relations	\$0	\$0	\$1,803	\$2,483	N/A	N/A	38%
23230 Executive Administration; Staff Relations and Negotiations	\$2,619	\$915	\$0	\$0	-100%	-100%	N/A
25110 Fiscal Services; Office of The Business Manager	\$187,799	\$250,643	\$228,561	\$274,346	46%	9%	20%
25150 Fiscal Services; Payroll Services	\$146,986	\$170,203	\$163,971	\$181,369	23%	7%	11%
25160 Fiscal Services; Financial Accounting	\$110,584	\$180,569	\$115,285	\$125,695	14%	-30%	9%
25191 Other Fiscal Services; Refund of Revenue	\$4,292	\$200	\$39	\$236,694	> 500%	> 500%	> 500%
25193 Other Fiscal Services; Printed Forms	\$3,516	\$614	\$0	\$0	-100%	-100%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$4	\$175	\$102	\$0	-100%	-100%	-100%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$417,132	\$542,971	\$436,464	\$397,656	-5%	-27%	-9%
25300 Printing, Publishing, and Duplicating Services	\$149,537	\$55,207	\$32,295	\$32,165	-78%	-42%	0%
25400 Planning, Research, Development and Evaluation	\$163,208	\$1,877	\$50	\$202	-100%	-89%	304%
25600 Public Information Services	\$0	\$2,788	\$0	\$0	N/A	-100%	N/A
25720 Personnel Services; Recruitment and Placement	\$212,447	-\$1,375	\$0	\$0	-100%	N/A	N/A
25730 Personnel Services; Personnel Services	\$0	\$259,446	\$253,842	\$274,576	N/A	6%	8%
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$136,877	\$147,466	\$145,500	N/A	6%	-1%
25750 Personnel Services; Health Services	\$0	\$12,135	\$56,447	\$9,250	N/A	-24%	-84%
25790 Personnel Services; Other Professional Services	\$0	\$393,594	\$1,398,798	\$242,853	N/A	-38%	-83%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$121,252	\$64,520	\$72,296	N/A	-40%	12%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25850 Administrative Technology Services; Network Support	\$0	\$453,520	\$373,960	\$48,420	N/A	-89%	-87%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$11,288	\$0	N/A	N/A	-100%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$0	-\$1,561	\$0	N/A	N/A	N/A
25890 Other Technology Services	\$103,908	-\$6,443	\$0	\$0	-100%	N/A	N/A
25920 Ditch Assessments	\$70,681	\$78,064	\$63,301	\$60,444	-14%	-23%	-5%
25990 Other Support Services, Central	\$48,898	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$196,105	\$353,746	\$194,053	\$1,350,686	> 500%	282%	> 500%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$6,652,808	\$9,704,660	\$5,790,234	\$5,788,174	-13%	-40%	0%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$0	\$0	\$3,620	N/A	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$2,420	\$1,596,625	\$1,720,356	\$871,706	> 500%	-45%	-49%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,600	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$29,783,345	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$88,448	\$106,468	\$105,128	\$104,707	18%	-2%	0%
26600 Operation and Maintenance of Plant Services; Security Services	\$160,179	\$235,839	\$111,843	\$129,060	-19%	-45%	15%
26700 Operation and Maintenance of Plant Services; Insurance	\$484,074	\$329,045	\$881,990	\$670,304	38%	104%	-24%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$2,703	\$0	\$0	N/A	-100%	N/A
27010 Student Transportation; Service Area Direction	\$292,400	\$490,775	\$599,827	\$242,515	-17%	-51%	-60%
27200 Student Transportation; Monitoring Services	\$186,014	\$306,359	-\$10,405	\$68,339	-63%	-78%	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$36,180	\$25,185	\$7,675	\$57,848	60%	130%	> 500%
27400 Student Transportation; Purchase of School Buses	\$79,546	\$1,077,596	\$1,124,073	\$156,214	96%	-86%	-86%
27700 Student Transportation; Contracted Transportation Services	\$4,095,025	\$3,644,841	\$4,447,198	\$5,517,303	35%	51%	24%
27900 Student Transportation; Other Student Transportation Services	\$139,357	\$19,700	\$96,748	\$7,800	-94%	-60%	-92%
31100 Food Services Operations; Service Area Direction	\$625,635	\$647,881	\$873,541	\$763,238	22%	18%	-13%
31200 Food Services Operations; Food Preparation and Dispensing	\$2,091,260	\$2,310,480	\$1,884,187	\$1,764,552	-16%	-24%	-6%
31400 Food Services Operations; Food Purchases	\$1,232,981	\$1,551,571	\$1,447,794	\$1,611,361	31%	4%	11%
Overhead and Operational Total	\$48,370,697	\$25,835,379	\$23,156,513	\$23,524,619	-51%	-9%	2%
Nonoperational							
33200 Community Recreation	\$46,789	\$48,818	\$0	\$0	-100%	-100%	N/A
33300 Civic Services	\$60,110	\$56,341	\$37,471	\$17,305	-71%	-69%	-54%
33400 Athletic Coaches	\$588,075	\$906,916	\$378,206	\$357,675	-39%	-61%	-5%
33990 Other Community Services; Other	\$610,857	\$56,975	\$1,377	\$0	-100%	-100%	-100%
45100 Building Acquisition, Construction and Improvements	\$15,912,921	-\$822,653	\$750,526	\$0	-100%	N/A	-100%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$856,004	\$0	\$0	\$0	-100%	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$734,441	\$155,859	-\$4,007	N/A	-101%	-103%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,026,846	\$780,531	\$567,562	-\$183,662	-118%	-124%	-132%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$106	\$1,426,395	\$399,901	\$84,182	> 500%	-94%	-79%
51100 Debt Services; Principal on Debt; Bonds	\$490,000	\$1,340,000	\$1,560,000	\$1,645,000	236%	23%	5%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$35,510,000	\$0	\$0	\$0	-100%	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$194,827	\$189,011	\$187,153	N/A	-4%	-1%
52100 Debt Services; Interest on Debt; Bonds	\$424,815	\$2,313,438	\$2,089,998	\$1,933,208	355%	-16%	-8%
52200 Debt Services; Interest on Debt; Temporary Loans	\$837,028	\$591,619	\$119,632	\$62,349	-93%	-89%	-48%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$0	\$160,925	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,622,500	\$9,232,000	\$9,227,500	\$9,227,500	39%	0%	0%
60700 Nonprogramed Charges; Scholarships	\$100	\$100	\$0	\$0	-100%	-100%	N/A
Nonoperational Total	\$62,986,151	\$16,859,749	\$15,477,042	\$13,487,626	-79%	-20%	-13%
Prorated By Fund							
26491 2007 Account Code - PERF	\$658,789	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$4,001,535	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$239,496	\$0	\$0	\$0	N/A	N/A	N/A

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26494 2007 Account Code - Group Insurance	\$24,351,263	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$102,799	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$6,011	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$29,359,893	\$0	\$0	\$0	N/A	N/A	N/A